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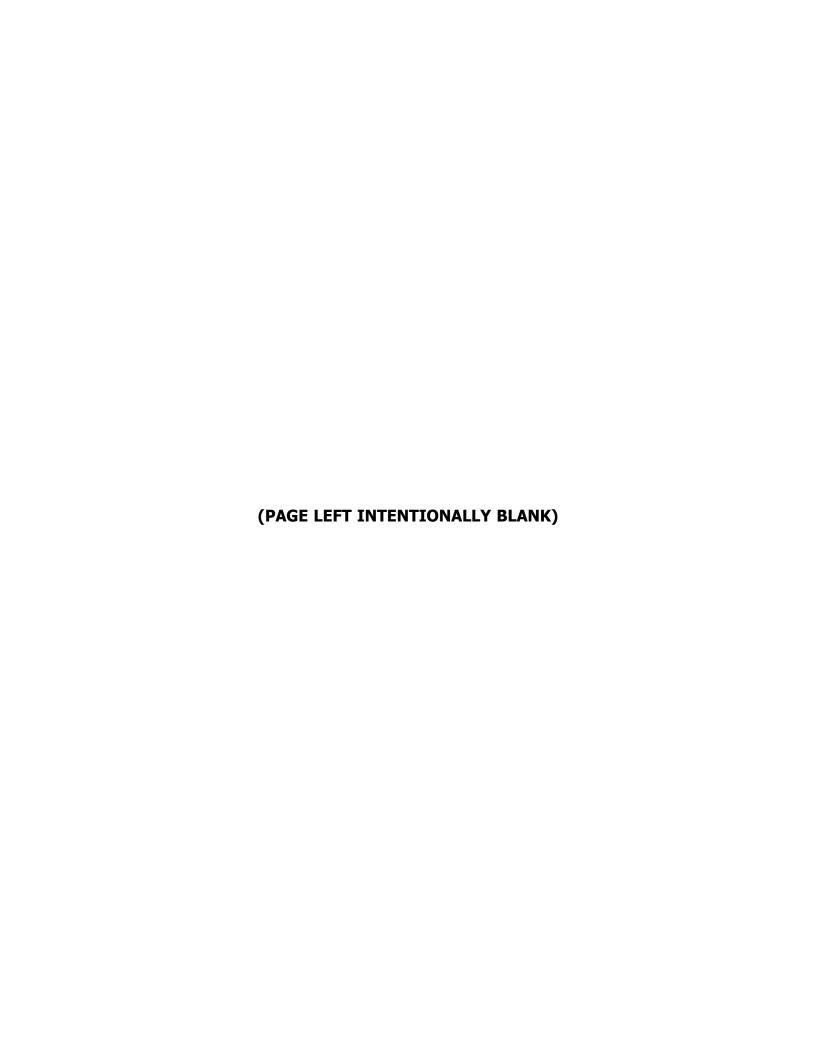
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#### 6-0100.00 FIXED ASSET LEDGER FORMS

Forms included in this section are suggested for use in establishing and maintaining fixed asset ledgers for machinery and equipment, land and improvements, and buildings and improvements. One asset should be recorded on each form.

To provide a link between the amount recorded in the General Fixed Asset Account Group (GFAAG) and the Fixed Asset Ledgers, consider marking each ledger of an asset included in the GFAAG with a color code or distinguishing mark. For example, items not to be capitalized but for which the district chooses to maintain a ledger could be done on a colored paper to contrast with capitalized items on white paper. To determine the GFAAG amount to record on the Trustees' Report or financial statements as machinery and equipment, the district could then sum the costs shown on all the white ledgers for machinery and equipment. Colored sheets would not be included in the calculation.

Upon sale or disposal of assets, note the method of disposal on the ledger and retain the ledger for audit purposes. Do not include the cost of disposed assets in the GFAAG asset totals at year end.

General fixed assets of a district should be disposed of only on authority of the board and be documented in the board meeting minutes. The district should also contact the appropriate federal agency for procedures and authorization before disposing of assets purchased with federal funds.

See section 5-1200.00, "FIXED ASSETS."

	SCHOOL DISTF	CT NO		
	COUNTY	CI	TY	
		LAND LEDGE	R	
Department		Property	/ Code No.	
Legal Descriptio	n:			
Location		Dimensi	ons	\$
Date Acquired		Original	or Estimated Cost	\$
Warrant/Claim I	No.	Title Fee	es	\$
Fund/Account N	lame	Other Co	osts:	\$
Fund/Account N	lo.			
Use of Property				
		Total Co	est	\$
Deed:				
Kind	Da	e Wh	nere Recorded	
Copy on File w	ith			
Δhstract of Titl	A			
1550 000 01 110	<u> </u>			
	T		_	
Date	Warrant No.	Additional Co	osts	Amount
	•			
		DISPOSAL		
Disposal Appro	oved By		Reference _	
Reason			Date	
How Disnosed	of (sold, scrapped, etc	)		
リロツ レコンいってい	(, appear ca	/		
	ed			

BARS Form D-50 February 2000

6-0120.00	<b>BUILDINGS LE</b>	DGER		
	SCHOOL DISTR	ICT NO		
	COUNTY		CITY	
	BUILI	DINGS OR BUILDI	NGS IMPROVEMENTS LEDG	ER
Department			Property Code No.	
Description:			1	
Location			Vendor	
Date Acquired			Original or Estimated Cost	\$
Warrant/Claim N	lo.		Installation	\$
Fund/Account N	ame		Other Costs:	\$
Fund/Account N	0.			
Estimated Life				
Estimated Salva	ge Value \$		Total Cost	\$
Depreciation if o	wned by a proprietary	fund:	Remarks:	
Total Cost	\$			
Less Salvage Val	ue \$			
Amount to Depr	eciate \$			
Divided by Estim				
Annual Deprecia				
7 (initial Depress	4 <u></u>			
Date	Warrant No.	Additions, Re	Betterments, Major pairsl Costs	Amount
l				
D: 1.4			ISPOSAL	
Disposal Appro	vea by		Kererence _	
Reason			Date	
How Disposed of	of (sold, scrapped, etc	i.)		
Remarks				

BARS Form D-51

6-0130.00 MACHINERY AND EQUIPMENT LEDGER SCHOOL DISTRICT NO. \_\_\_\_\_ COUNTY \_\_\_\_\_ CITY\_\_\_\_ **MACHINERY AND EQUIPMENT LEDGER** Department Property Code No. Description: Location Vendor Original or Estimated Cost Date Acquired \$ Warrant/Claim No. Installation Fund/Account Name Other Costs: Fund/Account No. Estimated Life Estimated Salvage Value \$ Total Cost \$ Depreciation if owned by a proprietary fund: Remarks: Total Cost Less Salvage Value Amount to Depreciate \$ \_\_\_\_\_ Divided by Estimate Life Annual Depreciation Additions, Betterments, Major Date Warrant No. Amount **Repairsl Costs** DISPOSAL Disposal Approved By \_\_\_\_\_ Reference \_\_\_\_\_ Reason \_\_\_\_\_ Date \_\_\_\_ How Disposed of (sold, scrapped, etc.) Amount Realized

BARS Form D-52

#### 6-0200.00 COMPENSATED ABSENCES WORKSHEET

The compensated absences worksheet is a suggested format for calculating the district's liability each June 30.

Calculate the liability for employees paid from governmental fund types separately from those paid from proprietary fund types, since the liability will be recorded differently for the two types of funds. See section 5-1350.00, "RECORDING COMPENSATED ABSENCES", and Section 20-9-512, MCA.

#### 6-0200.10 CALCULATING LIABILITY FOR COMPENSATED ABSENCES USING WORKSHEET

## 6-0200.11 COMPENSATED ABSENCE PAYABLE (FUND 99, GLTDAG)

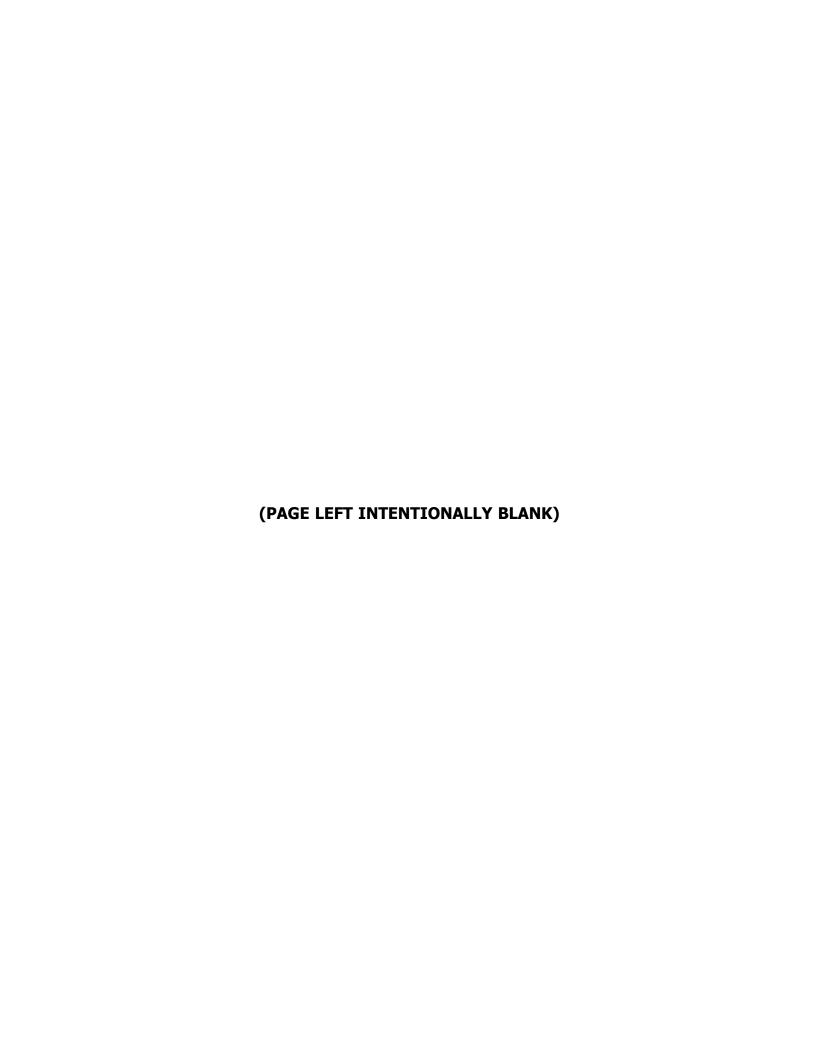
At year-end, complete two work sheets for each district: one for certified employees and one for non-certified or administrative employees (this will be used to calculate the transfer in 6-0200.12) who are entitled to compensated absence payments. The total of column 11 for ALL district employees (from each work sheet completed at **current year end**) included on the work sheets is the amount to report as Compensated Absence Payable at year end. See section 5-1350.51 of the School Accounting Manual for accounting entries for the GLTDAG (Fund 99).

Example: At the end of Fiscal Year 19X2, use the work sheet completed from Fiscal Year 19X2.

### 6-0200.12 COMPENSATED ABSENCE TRANSFER (FUND 21)

At year-end, using the work sheet for NON-CERTIFIED or ADMINISTRATIVE employees for the current fiscal year, multiply the total amount of column 11 by 30%. This represents the maximum Fund Balance in Fund 21. The Trustees may transfer money from the General Fund, within the adopted budget, up to the maximum fund balance calculated for Fund (21).

Note: If the ending fund balance in the Compensated Absences Fund 21 on June 30 exceeds 30% of the maximum liability on June 30, the excess balance is to be transferred back to the general fund. See Section 5-0500 Interfund Transactions.



School District Name/No.	o.							Comper	Compensated Absences Worksheet	s Worksheet	
			, Montana				Fiscal Year Ending June 30,	ding June 30,			
			1×2		1×4	3 + 5		Rate tin	Rate times Column 6		6 + 7 + 8 + 9 + 10
	1	2	3	4	5	9	7	8	6	10	11
Employee Name	Hourly Rate*	Vacation Hours	Total Vacation Liability	25% of Sick Leave Hours	Total Sick Leave Liability	Total Vacation and Sick Leave Liability	Employer FICA*	Employer PERS/TRS*	Employer Unemployment *	Employer Workers' Comp & OLFT*	Compensated Absences Liability
* Use the current rates effective June 30 of the current year. Old Liability Fund Tax (OLFT) rate is .005.	ffective June	30 of the curre	nt vear. Old L	Jability Fund Ta	ax (OLFT) rate	e is .005.					

\* Use the current rates effective June 30 of the current year. Old Liability Fund Tax (OLFT) rate is .005. February 2000



Form Number	Description	Completed By	Due To	Due Date	Data About	District or County Use
	DISTRICT BUDGETS & EXPENDITURES					
	District Final Budget Report 20-9-131, MCA 20-9-134, MCA	District Supt/Clerk Board of Trustees County Supt. County Commissioners	Trustees Adopt County Supt	. within 5 days after add	District ption (recommended	1)
	Annual Trustees' Financial Summary (TFS) 20-9-213, MCA 20-9-211, MCA	District Clerk Board of Trustees County Supt.	County Supt	. Aug. 15 . <b>2nd Mon. in Sept.</b>	District	
FP-5a	Application for Classification as an Isolated School 20-9-303, MCA	Board of Trustees County Supt. County Commissioners	County Supt County Commissioners OPI	. May 15	District	
	COUNTY REPORTS					
FP-6a	County Treasurer's Statement to the County Superintendent of Schools 20-9-121, MCA	County Treasurer	County Supt	. July 10	District	
FP-6b	County Treasurer's Report of County Wide School Funds 20-9-121(2), MCA	County Treasurer County Supt.	County Supt	. July 10 . <b>Aug. 15</b>	County	
	JOINT DISTRICT REPORTS					
FP-8a	Joint District Basic Data Transmittal Form 20-9-151, MCA	Non-Located Co. Supt. Located County Supt.	Located Co. Supt Non-Located Co. Supt		Joint District et adopted)	
FB-8b	Joint District Tax Levy Summary 20-9-152, MCA	Located County Supt. County Superintendents	Non-Located Co. Supt County Commissioners	. 3rd Mon. in Aug. . Friday preceding 4th Monday in August	Joint District	
	CERTIFICATION OF MILL LEVIES					
FP-9	Certification of District and County Mill Levies 20-9-142, MCA	Generated by OPI, Signed by: County Clerk/Recorder County Treasurer County superintendent	OPI	Sept. 15 from Sept. 15 through Oct. 15	District/Co.	

Montana Office of Public Instruction

Contact: Joan Anderson, 444-1960

# 6-0000.00 OPI FORMS CALENDAR

듄	Form						District or
rua.	Number	Description	Completed By	Due To	Due Date	Data About	County Use
February 2000		AVERAGE NUMBER BELONGING REPORTS					
00	FE-1	Fall Enrollment Form 1st Monday in October count	Principal/Teacher District Supt. County Supt.	OPI	2 wks after count date	District	
	SE-1	Spring Enrollment Form February 1 count	Principal/Teacher District Supt. County Supt.	(Send copy to County Supt.)  OPI (Send copy to County Supt.)	2 wks after count date		
	PAA-3	Application for Additional ANB	Board of Trustees County Supt.	County Supt	May 10, June 1 (see form)	District	
		TRANSPORTATION REPORTS					
Works	TR-1	District Application for Registration of School Bus and State Reimbursement	District Clerk . <b>OPI</b>	County Supt  Dec. 1—H.S. Routes  Oct. 15—Elem. Routes  Dec. 10—H.S. Routes	Oct. 1—Elem. Routes	District	
Worksheets & Forms	TR-2	Additional Pupil Listing	District Clerk . with TR-1 . <b>OPI</b>	County Supt. along Oct. 1—Elem. Routes Dec. 1—H.S. Routes <b>No longer sent to OPI</b>		District	
SI	TR-4	Individual Transportation Contract	Family applying, signed by District Officials	County Supt	July 1 July 10	District	
	TR-5	District Claim for State Reimbursement for Individual and Isolated Transportation	District Clerk (Mailed from OPI to district by mid-Jan. and April 30)	County Supt	Feb. 1, May 10 Feb. 15, May 24	District	
	TR-6	District Claim for State Reimbursement for School Bus Transportation	District Clerk (Mailed from OPI to district by Jan. 10 and April 20)	County Supt	Feb. 1, May 10 Feb. 15, May 24	District	
	T-8	School Bus Accident Report	District Clerk or Transportation Supervisor	Dept. of Transportation		District	
	T-9	Physical Examination Form C0730 (Federal Department of Transportation)		Retain in district.			
	TR-13	School Bus Inspection (Mailed from OPI to Districts in June and November)	Montana Highway Patrol	OPI Before 1st semester begins Before Jan. 31 for 2nd semeste	<b>Semi-annually</b>	District	
6-0000-2	TR-36	Montana School Bus Driver Certificate (Available from OPI to district upon request)	District Officials	Updated copy to OPI and Co. supt.	when any element expires	District-Drivers	

Montana Office of Public Instruction

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